REMARKS

Upon entry of this amendment claims 1-3, 5-9 and 11-21 are all the claims pending in the application. Claims 4 and 10 have been canceled. Claims 17-21 are added as new claims. No new matter has been added.

I. Objection to the Figures

The Examiner asserts that Figures 6A, 6B and 7 should be labeled as --Prior Art--.

Applicant hereby encloses one sheet of replacement formal drawings for Figures 6A, 6B and 7, which includes the --Prior Art-- label. Accordingly, Applicant respectfully requests that the objection to drawings be reconsidered and withdrawn.

II. Objection to the Specification

The Examiner objects to the title of the invention as not being descriptive. Applicant has amended the title in a manner to overcome this objection. In addition, Applicant notes that minor editorial amendments have been made to the specification for grammatical and general readability purposes. No new matter has been added.

III. Claim Rejections under 35 U.S.C. 112, second paragraph

Claims 9-16 stand rejected under 35 U.S.C. § 112, second paragraph, as being indefinite. In particular, the Examiner alleges that in claim 9, it is not clear which layer is interposed therebetween. Claims 10-16 depend from claim 9.

Applicant has amended claim 9 in a manner that clarifies the relationship between the recited elements. Accordingly, Applicant submits claim 9 meets the threshold requirements of

clarity and precision and that one of ordinary skill in the art would be able to ascertain the meaning and scope of the claim. Therefore, Applicant respectfully requests that the rejection be reconsidered and withdrawn.

IV. Allowable Subject Matter

Applicant thanks the Examiner for indicating that claims 4-8 are objected to as being dependent upon a rejected base claim, but would be allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claims.

Applicant has amended claim 1 to include the subject matter of claim 4, and accordingly, submits that claim 1 is now in condition for allowance. Claims 5-7 depend from claim 1 and are therefore considered patentable at least by virtue of their dependency. In addition, claim 8 has been rewritten in independent form, thereby placing this claim in condition for allowance.

V. Claim Rejections under 35 U.S.C. 103(a)

A. Claims 1-3 and 9-14 stand rejected under 35 U.S.C. 103(a) as being unpatentable over Christensen et al. (U.S. 6,645,796) in view of Nakazato et al. (U.S. 5,071,785).

As discussed above, claim 1 has been amended to include the allowable features of claim 4, thereby placing this claim in condition for allowance. Claims 2 and 3 depend from claim 1 and are therefore considered allowable at least by virtue of their dependency.

Claim 9 has been amended to recite that a film thickness of the insulating layer interposed between a semiconductor layer and a stress-relief layer is almost the same as a film thickness of the semiconductor layer, and that a film thickness of the insulating layer interposed between a semiconductor substrate and the stress-relief layer is greater than a film thickness of the

insulating layer interposed between the semiconductor layer and the stress-relief layer. Applicant respectfully submits that neither Christensen nor Nakazato, either alone or in combination, teach or suggest such features.

In Christensen, a semiconductor structure is provided that includes an isolation oxide 904 disposed on a buried silicon dioxide 906, and a conductive silicon layer 908 disposed on a second buried oxide layer 910 (see Fig. 9). Applicant submits, however, that Christen fails to teach that a film thickness of an insulating layer interposed between a semiconductor layer and a stress-relief layer is almost the same as a film thickness of the semiconductor layer, and that a film thickness of the insulating layer interposed between a semiconductor substrate and the stress-relief layer is greater than a film thickness of the insulating layer interposed between the semiconductor layer and the stress-relief layer, as recited in claim 9.

Further, Applicant respectfully submits that Nakazato fails to cure this deficiency of Christensen. Applicant notes that Nakazato was relied on by the Examiner for disclosing a semiconductor device that has a thermal expansion coefficient of silicon greater than a thermal expansion coefficient of an oxide film (see col. 3, lines 26-29).

Based on the foregoing, Applicant submits the cited prior art fails to teach or suggest all of the features recited in claim 9. Accordingly, Applicant submits that claim 9 is patentable over the cited prior art, an indication of which is respectfully requested. Claims 11-14 depend from claim 9, and are therefore considered patentable at least by virtue of their dependency.

B. Claim 15 stands rejected under 35 U.S.C. 103(a) as being unpatentable over Christensen et al. and Nakazato et al., and further in view of Swanson et al. (U.S. 2002/0094658 A1). Claim 15 depends from claim 9. Applicant respectfully submits that Swanson fails to cure

the deficiencies of Christensen and Nakazato, as discussed above, regarding claim 9.

Accordingly, Applicant submits that claim 15 is patentable at least by virtue of its dependency. In addition, as claim 16 depends from claim 15, Applicant submits that claim 16 is also patentable by virtue of its dependency,

VI. New Claims

Claims 17-21 are added as new claims. These claims depend from independent claim 8, and are therefore considered patentable at least by virtue of their dependency for the reasons discussed above.

VII. Conclusion

In view of the above, reconsideration and allowance of this application are now believed to be in order, and such actions are hereby solicited. If any points remain in issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the telephone number listed below.

Respectfully submitted,

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THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT ACCOUNT NO. 23-0975

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